IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE CIVIL JURISDICTION

WRIT PETITION NO.8734 OF 2018
WITH
WRIT PETITION NO.8939 OF 2018

State Bank of India	..	Petitioner.
v/s.		
The State of Maharashtra & Others	..	Respondents.

Mr. V. Sridharan, Sr. Advocate with Mr. Sriram Sridharan and Mr. Jas Sanghavi i/b. PDS Legal, for the Petitioner in both the Petitions.
Shri V. A. Sonpal, Special Counsel with Mr. Yatin Khochare, AGP for the Respondent-State in both the Petitions.

CORAM: M.S.SANKLECHA, &
M.S.SONAK, JJ.

DATE : 11th JULY, 2019.

P.C:-

These two Petitions under Article 226 of the Constitution of India challenge the Assessment Order dated 31st March, 2018 (Writ Petition No.8734 of 2018) for Financial Year 2013-14 and Assessment Order dated 31st March, 2018 (Writ Petition No.8939 of 2018) for Financial Year 2012-13. The impugned order have been passed under Section 23 of the Maharashtra Value Added Tax Act, 2002 (MVAT Act).

2 It is an agreed position between the parties that the order passed today in Writ Petition No. 8938 of 2018 in respect of the same Petitioner, would equally apply in these two Petitions. In the above case, we held that the Petitioner has an efficacious alternative remedy available under the Act and, therefore, declined to entertain the Petition.

3 Therefore, for the reasons indicated in our order passed today in Writ Petition No. 8938 of 2018, these two Petitions are not being entertained. However, the directions given with respect to Writ Petition No. 8938 of 2018, would equally apply to these two Petitions.

4 Accordingly, both these **Petitions** are **disposed of.**

(M.S.SONAK,J.) **(M.S.SANKLECHA,J.)**